



## **UNDERSTANDING THE VETERANS TAX CREDITS**

<b>OFFERED VETERANS TAX CREDITS</b>	<b>PROPERTY TAX BILL Deduction Amount</b>
Standard Veteran's Tax Credit	\$750.00
Service-Connected Total Disability	\$4,000.00
Surviving Spouse of a Veteran	\$2,000.00
Certain Disabled Veterans	100%

## **QUALIFICATIONS & CRITERIA**

### **VETERAN'S TAX CREDIT – [RSA 72:28](#), [RSA 72:29](#), and [RSA 72:30](#)**

**NOTE:** Married spouses, who each qualify for a Veteran's Tax Credit, shall each be granted a tax credit upon their residential real estate as provided in RSA 72:28, I or II.

- Veteran must have resided in New Hampshire for at least one year prior to April 1 in the year in which the tax credit is claimed.
- Veteran must own residential property in the town and it must be his/her principal place of abode.
- Veteran must provide discharge document(s), a DD-214 or other sufficient proof, stating they
  - Have served not less than 90 days in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28.
  - Have been honorably discharged from military service.
- Service in a qualifying war or armed conflict shall be documented per below:
  - World War I between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia, provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
  - World War II between December 7, 1941 and December 31, 1946;
  - Korean Conflict between June 25, 1950 and January 31, 1955;
  - Vietnam Conflict between December 22, 1961 and May 7, 1975;
  - Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;
  - Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law, and;
  - Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.
- On-line law reference: RSA 72:28 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28.htm>,  
RSA 72:29 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29.htm>,  
RSA 72:30 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-30.htm>.



### **SURVIVING SPOUSE – [RSA 72:29-a](#)**

- The surviving spouse of any person who was killed or died while on active duty in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 (see above).
- The term surviving spouse, as used in RSA 72:29-a, shall not include a surviving spouse that has remarried.
  - However, if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained and they can reapply; BUT
  - If the surviving spouse remarries and the new spouse dies, he or she shall be deemed the widow/widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
- On-line law reference: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29-a.htm>.

### **SERVICE-CONNECTED TOTAL DISABILITY – [RSA 72:35](#)**

- Veteran must provide discharge document(s), a DD-214, or other sufficient proof, AND certification from the U.S. Department of Veterans' Affairs stating they:
  - Have been honorably discharged from U.S. military service, and
  - Have total and permanent service-connected disability, or
  - Is a double amputee or paraplegic because of service-connected injury, or
  - Are the surviving spouse of such a person.
- Veteran must own residential property in the town and it must be his/her principal place of abode.
- On-line law reference: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-35.htm>.

### **CERTAIN DISABLED VETERANS – [RSA 72:36-a](#)**

- Veteran must provide discharge document(s), a DD-214, or other sufficient proof, stating they:
- Have been discharged from U.S. military service under conditions other than dishonorable, or
- An officer who is honorably separated from military service, and
  - From the result of a service-connected reason: Is totally and permanently disabled from service connection,
  - Is a double amputee of the upper or lower extremities or any combination thereof,
  - Is a paraplegic, or
  - Has blindness of visual acuity of 5/200 or less and owns a specially adapted home acquired with assistance from the Veterans Administration or been acquired using proceeds from the sale of any previous home acquired with assistance from the Veterans Administration.

**NOTE:** Certain Disabled Veterans Tax Credit is available to the Veteran or the Surviving Spouse of the Veteran.

**Town of Nottingham  
P.O. Box 114  
Nottingham NH 03290**



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Fax (603) 679-1013**

Certain Disabled Veteran's, cont.

- On-line law reference: <http://www.gencourt.state.nh.us/ras/html/V/72/72-36-a.htm>.

## **HOW TO APPLY FOR THE TAX CREDIT**

If qualifications are met, please submit a completed PA-29 State of NH Permanent Application for Exemption/Credit form and a copy of our DD-214, or other military discharge paperwork.

Application form(s) are available at the Town Offices or on the Town website at [www.nottingham-nh.gov/board-assessors](http://www.nottingham-nh.gov/board-assessors).

### **APPLICATION DUE DATE/DEADLINE: APRIL 15<sup>th</sup>**

Once the application and supporting documents are received, they will be reviewed to determine if the specific criteria is met. The application will either be approved or denied by the Board of Assessors. The applicant will be notified, by mail, of the decision.

If approved, half of the tax credit will be applied to the first half property tax bill and the remaining half of the credit will be applied to the second half property tax bill.

The credit will become permanent. However, the Town reserves the right to periodically request verification of residency and property ownership.

**Please call the Town Offices at (603) 679-5022 with any questions.**

## **APPEALS**

If you believe you have been unfairly denied an Exemptions or Credit, you may appeal the decision in writing, on or before September 1<sup>st</sup> to the NH Board of Tax and Land Appeals OR the Rockingham County Superior Court.

## **GETTING A DD-214 OR OTHER DISCHARGE PAPERWORK**

If unable to locate your discharge paperwork you can obtain a copy by visiting the below website and requesting a "SF180 Military Record Request".

[www.archives.gov/veterans/military-service-records/](http://www.archives.gov/veterans/military-service-records/)

You can also call the New Hampshire Department of Veterans Services at 1-800-622-9230.